



3015 (02-02-05)

ANNUAL REPORT

OF

Name: ABBOTSFORD MUNICIPAL WATER UTILITY

Principal Office: 203 E. BIRCH STREET
P.O. BOX 589
ABBOTSFORD, WI 54405-0589

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I WILLIAM BEIL of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2006
(Signature of person responsible for accounts)	(Date)

ADMINISTRATOR OF PUBLIC WORKS
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ABBOTSFORD MUNICIPAL WATER UTILITY**Utility Address:** 203 E. BIRCH STREET

P.O. BOX 589

ABBOTSFORD, WI 54405-0589

When was utility organized? 1/1/1900**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR WILLIAM BEIL**Title:** ADMINISTRATOR OF PUBLIC WORKS**Office Address:**

203 E. BIRCH STREET

P.O. BOX 589

ABBOTSFORD, WI 54405-0589

Telephone: (715) 223 - 3444**Fax Number:** (715) 223 - 8891**E-mail Address:** abbych@charter.net

Individual or firm, if other than utility employee, preparing this report:

Name: ROBERT T. GANSCHOW**Title:** SENIOR MANAGER**Office Address:** WIPFLI LLP

3703 OAKWOOD HILLS PARKWAY

P.O. BOX 690

EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6642**Fax Number:** (715) 832 - 2345**E-mail Address:** rganschow@wipfli.com

President, chairman, or head of utility commission/board or committee:

Name: ROBERT MORROW**Title:** CHAIRMAN**Office Address:**

203 E. BIRCH STREET

P.O. BOX 589

ABBOTSFORD, WI 54405-0589

Telephone: (715) 223 - 3444**Fax Number:** (715) 223 - 8891**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:****Office Address:** WIPFLI LLP

3703 OAKWOOD HILLS PARKWAY

P.O. BOX 690

EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6642**Fax Number:** (715) 823 - 2345**E-mail Address:** rganschow@wipfli.com**Date of most recent audit report:** 2/2/2006**Period covered by most recent audit:** JANUARY 1 TO DECEMBER 31, 2004

Names and titles of utility management including manager or superintendent:

Name: MR WILLIAM BEIL**Title:** ADMINISTRATOR OF PUBLIC WORKS**Office Address:**

203 E. BIRCH STREET

P.O. BOX 589

ABBOTSFORD, WI 54405-0589

Telephone: (715) 223 - 3444**Fax Number:** (715) 223 - 8891**E-mail Address:** abbych@charter.net

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

MR TOM ARCHAMBO

MR MERLIN KILTY

MR ROBERT MORROW, CHAIRMAN

MR DENNIS WESTPHAL

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	621,461	639,141	1
Operating Expenses:			
Operation and Maintenance Expense (401)	206,460	188,359	2
Depreciation Expense (403)	119,420	119,121	3
Amortization Expense (404)	0	0	4
Taxes (408)	105,068	111,858	5
Total Operating Expenses	430,948	419,338	
Net Operating Income	190,513	219,803	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	190,513	219,803	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	4,838	3,933	9
Miscellaneous Nonoperating Income (421)	13,886	485	10
Total Other Income	18,724	4,418	
Total Income	209,237	224,221	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(13,400)	(13,400)	11
Other Income Deductions (426)	45,681	45,627	12
Total Miscellaneous Income Deductions	32,281	32,227	
Income Before Interest Charges	176,956	191,994	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	137,967	142,581	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	137,967	142,581	
Net Income	38,989	49,413	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,470,008	1,420,727	19
Balance Transferred from Income (433)	38,989	49,413	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	132	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	1,508,997	1,470,008	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	621,461		621,461	1
Total (Acct. 400):	621,461	0	621,461	
Operation and Maintenance Expense (401):				
Derived	206,460		206,460	2
Total (Acct. 401):	206,460	0	206,460	
Depreciation Expense (403):				
Derived	119,420		119,420	3
Total (Acct. 403):	119,420	0	119,420	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	105,068		105,068	5
Total (Acct. 408):	105,068	0	105,068	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	190,513	0	190,513	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON MONEY MARKET ACCOUNTS	4,838	0	4,838	10
Total (Acct. 419):	4,838	0	4,838	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		13,886	13,886	11

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
NONE	0	0	0 12
Total (Acct. 421):	0	13,886	13,886
TOTAL OTHER INCOME:	4,838	13,886	18,724

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(13,400)		(13,400) 13
NONE	0	0	0 14
Total (Acct. 425):	(13,400)	0	(13,400)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		45,681	45,681 15
NONE	0	0	0 16
Total (Acct. 426):	0	45,681	45,681
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(13,400)	45,681	32,281

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	137,967		137,967 17
Total (Acct. 427):	137,967	0	137,967
Amortization of Debt Discount and Expense (428):			
NONE	0		0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	137,967	0	137,967
NET INCOME:	70,784	(31,795)	38,989
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	118,051	1,351,957	1,470,008 23
Total (Acct. 216):	118,051	1,351,957	1,470,008
Balance Transferred from Income (433):			
Derived	70,784	(31,795)	38,989 24
Total (Acct. 433):	70,784	(31,795)	38,989
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	188,835	1,320,162	1,508,997

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	621,461	0	0	0	621,461	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	621,461	0	0	0	621,461	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,139,202	6,737,339	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,465,346	1,310,919	2
Net Utility Plant	5,673,856	5,426,420	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	265,743	187,905	7
Total Other Property and Investments	265,743	187,905	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	3,354	21,539	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	97,584	122,346	11
Other Accounts Receivable (143)	12,916	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	37,165	33,548	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	151,019	177,433	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	6,090,618	5,791,758	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	292,122	292,122	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	1,508,997	1,470,008	23
Total Proprietary Capital	1,801,119	1,762,130	
LONG-TERM DEBT			
Bonds (221)	2,722,384	2,820,450	24
Advances from Municipality (223)	1,204,768	833,519	25
Other long-Term Debt (224)	53,983	63,245	26
Total Long-Term Debt	3,981,135	3,717,214	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	22,852	12,556	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	32,403	32,825	32
Other Current and Accrued Liabilities (238)	11,903	12,427	33
Total Current and Accrued Liabilities	67,158	57,808	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	241,206	254,606	36
Total Deferred Credits	241,206	254,606	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	6,090,618	5,791,758	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	6,737,339	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	4,995,238	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,719,348	0	0	0	3
Utility Plant Purchased or Sold (391)	0	0	0	0	4
Utility Plant in Process of Reclassification (392)	0	0	0	0	5
Utility Plant Leased to Others (393)	0	0	0	0	6
Property Held for Future Use (394)	0	0	0	0	7
Construction Work in Progress (395)	424,616	0	0	0	8
Utility Plant Acquisition Adjustments (396)	0	0	0	0	9
Other Utility Plant Adjustments (397)	0	0	0	0	10
Total Utility Plant	7,139,202	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,064,704	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	400,642	0	0	0	12
Total Accumulated Provision	1,465,346	0	0	0	
Net Utility Plant	5,673,856	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	952,814				952,814	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	119,420				119,420	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,277				3,277	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
	0				0	13
	0				0	14
	0				0	15
Total credits	122,697	0	0	0	122,697	16
Debits during year						17
Book cost of plant retired	10,607				10,607	18
Cost of removal	200				200	19
Other debits (specify):						20
	0				0	21
	0				0	22
	0				0	23
	0				0	24
Total debits	10,807	0	0	0	10,807	25
Balance end of year (110.1)	1,064,704	0	0	0	1,064,704	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	358,105				358,105	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	45,681				45,681	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
	0				0	13
	0				0	14
	0				0	15
Total credits	45,681	0	0	0	45,681	16
Debits during year						17
Book cost of plant retired	3,144				3,144	18
Cost of removal	0				0	19
Other debits (specify):						20
	0				0	21
	0	0			0	22
	0				0	23
	0				0	24
Total debits	3,144	0	0	0	3,144	25
Balance end of year (110.1)	400,642	0	0	0	400,642	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	37,165	33,548	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	37,165	33,548	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	292,122	1
Changes during year (explain):		
NONE	0	2
Balance end of year	292,122	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1988 WATER REVENUE BONDS	06/01/1988	06/01/2008	4.40%	182,084	1
1997 WATER REVENUE BONDS	10/29/1997	10/01/2037	4.88%	2,540,300	2
Total Bonds (Account 221):				2,722,384	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM GENERAL FUND	12/31/2001	12/31/2009	0.00%	1,204,768	1
Total for Account 223				1,204,768	
Other Long-Term Debt (224)					
\$600,000 PROMISSORY NOTE	08/16/2000	09/10/2010	5.25%	53,983	2
Total for Account 224				53,983	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	105,068	2
Charged electric department expense	0	3
Charged sewer department expense	936	4
Other (explain):		
NONE		5
Total Accruals and other credits	106,004	
Taxes paid during year:		
County, state and local taxes	99,538	6
Social Security taxes	5,872	7
PSC Remainder Assessment	594	8
Other (explain):		
NONE		9
Total payments and other debits	106,004	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1988 WATER REVENUE BONDS	902	10,000	10,244	658	1
1997 WATER REVENUE BONDS	30,904	124,934	124,963	30,875	2
Subtotal	31,806	134,934	135,207	31,533	
Advances from Municipality (223)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
\$600,000 PROMISSORY NOTE	1,019	3,033	3,182	870	4
Subtotal	1,019	3,033	3,182	870	
Notes Payable (231)					
NONE	0	0	0	0	5
Subtotal	0	0	0	0	
Total	32,825	137,967	138,389	32,403	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
DEPRECIATION FUND CASH	168,260	3
OPERATION AND MAINTENANCE CASH	8,356	4
SURPLUS FUND CASH	9,550	5
SPECIAL REDEMPTION FUND CASH	79,577	6
Total (Acct. 125):	265,743	
Notes Receivable (141):		
NONE	0	7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	97,584	8
Electric	0	9
Sewer (Regulated)	0	10
Other (specify):		
NONE	0	11
Total (Acct. 142):	97,584	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	12
Merchandising, jobbing and contract work	0	13
Other (specify):		
CONSTRUCTION WORK RECEIVABLE	12,916	14
Total (Acct. 143):	12,916	
Receivables from Municipality (145):		
NONE	0	15
Total (Acct. 145):	0	
Prepayments (165):		
NONE	0	16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	0	18
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	0	19
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	241,206	20
NONE	0	21
Total (Acct. 253):	241,206	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	4,983,272	0	0	0	4,983,272	1
Materials and Supplies	35,356	0	0	0	35,356	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (110.1)	1,008,759	0	0	0	1,008,759	4
Customer Advances for Construction	0	0	0	0	0	5
Regulatory Liability	247,906	0	0	0	247,906	6
NONE	0	0	0	0	0	7
Average Net Rate Base	3,761,963	0	0	0	3,761,963	
Net Operating Income	190,513	0	0	0	190,513	8
Net Operating Income as a percent of						
Average Net Rate Base	5.06%	N/A	N/A	N/A	5.06%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2.2	1
Electric	0	2
Gas	0	3
Sewer	0	4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	254,606	0	0	0	254,606	1
Add credits during year:						
NONE	0	0	0	0	0	2
Deduct charges:						
Miscellaneous Amortization (425)	13,400	0	0	0	13,400	3
Other (specify):						
NONE	0	0	0	0	0	4
Balance End of Year	241,206	0	0	0	241,206	

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

General footnotes

The City chooses not to charge interest on its advance to the Water Utility.

Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

A/C #143 - The amount recorded in this account represents the receivable for construction work (main and hydrant) that was done and paid for by the Water Utility but agreed to be repaid to the Utility by the developer.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	615,699	634,265	1
Total Sales of Water	615,699	634,265	
Other Operating Revenues			
Forfeited Discounts (470)	565	951	2
Other Water Revenues (474)	5,197	3,925	3
Total Other Operating Revenues	5,762	4,876	
Total Operating Revenues	621,461	639,141	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	150,382	133,260	4
General Operating Expenses (680-690)	56,078	55,099	5
Total Operation and Maintenance Expenses	206,460	188,359	
Other Operating Expenses			
Depreciation Expense (403)	119,420	119,121	6
Amortization Expense (404)	0	0	7
Taxes (408)	105,068	111,858	8
Total Other Operating Expenses	224,488	230,979	
Total Operating Expenses	430,948	419,338	
NET OPERATING INCOME	190,513	219,803	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	1	206	1,084	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	1	206	1,084	
Metered Sales to General Customers (461)				
Residential	696	36,208	183,467	4
Commercial	120	24,553	92,941	5
Industrial	18	39,243	85,725	6
Total Metered Sales to General Customers (461)	834	100,004	362,133	
Private Fire Protection Service (462)	26		7,740	7
Public Fire Protection Service (463)	1		221,158	8
Other Sales to Public Authorities (464)	22	4,913	23,584	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	884	105,123	615,699	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	221,158	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	221,158	
Forfeited Discounts (470):		
Customer late payment charges	565	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	565	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,051	7
Other (specify):		
SALE OF SUPPLIES	205	8
MISCELLANEOUS	201	9
HYDRANT CHARGES FOR BULK WATER SALES	1,740	10
Total Other Water Revenues (474)	5,197	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	55,446	56,934	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	36,366	32,468	3
Chemicals (630)	11,927	8,101	4
Supplies and Expenses (640)	14,456	16,186	5
Repairs of Water Plant (650)	30,716	16,844	6
Transportation Expenses (660)	1,471	2,727	7
Total Plant Operation and Maintenance Expenses	150,382	133,260	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	23,039	20,040	8
Office Supplies and Expenses (681)	2,058	2,366	9
Outside Services Employed (682)	14,331	13,597	10
Insurance Expense (684)	8,551	8,921	11
Employees Pensions and Benefits (686)	8,043	10,175	12
Regulatory Commission Expenses (688)	56	0	13
Miscellaneous General Expenses (689)	0	0	14
Uncollectible Accounts (690)	0	0	15
Total General Operating Expenses	56,078	55,099	
Total Operation and Maintenance Expenses	206,460	188,359	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		99,538	106,711	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		936	1,020	2
Net property tax equivalent		98,602	105,691	
Social Security		5,872	5,365	3
PSC Remainder Assessment		594	802	4
Other (specify): NONE		0	0	5
Total tax expense		105,068	111,858	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Clark	Marathon			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.220070	0.206482			3
County tax rate	mills		8.605320	5.724981			4
Local tax rate	mills		7.875760	7.476254			5
School tax rate	mills		9.238130	8.667563			6
Voc. school tax rate	mills		2.267020	2.127005			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		28.206300	24.202285			10
Less: state credit	mills		1.391480	1.220715			11
Net tax rate	mills		26.814820	22.981570			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.875760	7.476254			14
Combined School Tax Rate	mills		11.505150	10.794568			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		19.380910	18.270822			17
Total Tax Rate	mills		28.206300	24.202285			18
Ratio of Local and School Tax to Total	dec.		0.687113	0.754921			19
Total tax net of state credit	mills		26.814820	22.981570			20
Net Local and School Tax Rate	mills		18.424806	17.349278			21
Utility Plant, Jan. 1	\$	6,737,339	6,118,762	618,577			22
Materials & Supplies	\$	33,548	33,548	0			23
Subtotal	\$	6,770,887	6,152,310	618,577			24
Less: Plant Outside Limits	\$	433,294	995	432,299			25
Taxable Assets	\$	6,337,593	6,151,315	186,278			26
Assessment Ratio	dec.		0.852342	0.908454			27
Assessed Value	\$	5,412,249	5,243,024	169,225			28
Net Local & School Rate	mills		18.424806	17.349278			29
Tax Equiv. Computed for Current Year	\$	99,538	96,602	2,936			30
Tax Equivalent per 1994 PSC Report	\$	45,903					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	99,538					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	87,866	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	228,335	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	316,201	0	
PUMPING PLANT			
Land and Land Rights (320)	216	0	12
Structures and Improvements (321)	150,828	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	8,957	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	85,797	444	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	1,318	0	20
Total Pumping Plant	247,116	444	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	1,172,594	0	22
Water Treatment Equipment (332)	412,765	715	23
Total Water Treatment Plant	1,585,359	715	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	87,866	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	(4,752)	223,583	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	(4,752)	311,449	
PUMPING PLANT				
Land and Land Rights (320)	0	0	216	12
Structures and Improvements (321)	0	0	150,828	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	8,957	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	495	0	85,746	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	1,318	20
Total Pumping Plant	495	0	247,065	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	1,172,594	22
Water Treatment Equipment (332)	500	0	412,980	23
Total Water Treatment Plant	500	0	1,585,574	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	58,909	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	620,622	0	26
Transmission and Distribution Mains (343)	1,596,899	25,874	27
Fire Mains (344)	0	0	28
Services (345)	92,458	4,589	29
Meters (346)	119,172	0	30
Hydrants (348)	161,832	7,668	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	2,649,892	38,131	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	22,267	0	34
Office Furniture and Equipment (372)	16,997	0	35
Computer Equipment (372.1)	0	0	36
Transportation Equipment (373)	13,051	0	37
Other General Equipment (379)	120,424	0	38
Other Tangible Property (390)	0	0	39
Total General Plant	172,739	0	
Total utility plant in service directly assignable	4,971,307	39,290	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	4,971,307	39,290	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	58,909	24
Structures and Improvements (341)	0	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	620,622	26
Transmission and Distribution Mains (343)	7,210	0	1,615,563	27
Fire Mains (344)	0	0	0	28
Services (345)	366	0	96,681	29
Meters (346)	0	0	119,172	30
Hydrants (348)	2,036	0	167,464	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	9,612	0	2,678,411	
GENERAL PLANT				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	22,267	34
Office Furniture and Equipment (372)	0	0	16,997	35
Computer Equipment (372.1)	0	0	0	36
Transportation Equipment (373)	0	0	13,051	37
Other General Equipment (379)	0	0	120,424	38
Other Tangible Property (390)	0	0	0	39
Total General Plant	0	0	172,739	
Total utility plant in service directly assignable	10,607	(4,752)	4,995,238	
Common Utility Plant Allocated to Water Department	0	0	0	40
Total utility plant in service	10,607	(4,752)	4,995,238	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	28,191	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	28,191	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	98,573	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	10,272	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	20,411	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	129,256	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	791,644	0	22
Water Treatment Equipment (332)	0	0	23
Total Water Treatment Plant	791,644	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	28,191	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	28,191	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	98,573	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	10,272	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	20,411	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	129,256	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	791,644	22
Water Treatment Equipment (332)	0	0	0	23
Total Water Treatment Plant	0	0	791,644	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	26
Transmission and Distribution Mains (343)	560,667	8,576	27
Fire Mains (344)	0	0	28
Services (345)	80,773	0	29
Meters (346)	0	0	30
Hydrants (348)	23,557	4,339	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	664,997	12,915	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	25,539	0	34
Office Furniture and Equipment (372)	0	0	35
Computer Equipment (372.1)	0	0	36
Transportation Equipment (373)	0	0	37
Other General Equipment (379)	69,950	0	38
Other Tangible Property (390)	0	0	39
Total General Plant	95,489	0	
Total utility plant in service directly assignable	1,709,577	12,915	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	1,709,577	12,915	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	0	24
Structures and Improvements (341)	0	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	0	26
Transmission and Distribution Mains (343)	2,531	0	566,712	27
Fire Mains (344)	0	0	0	28
Services (345)	317	0	80,456	29
Meters (346)	0	0	0	30
Hydrants (348)	296	0	27,600	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	3,144	0	674,768	
GENERAL PLANT				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	25,539	34
Office Furniture and Equipment (372)	0	0	0	35
Computer Equipment (372.1)	0	0	0	36
Transportation Equipment (373)	0	0	0	37
Other General Equipment (379)	0	0	69,950	38
Other Tangible Property (390)	0	0	0	39
Total General Plant	0	0	95,489	
Total utility plant in service directly assignable	3,144	0	1,719,348	
Common Utility Plant Allocated to Water Department	0	0	0	40
Total utility plant in service	3,144	0	1,719,348	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	9,635	9,635	1
February	0	0	9,179	9,179	2
March	0	0	9,147	9,147	3
April	0	0	8,495	8,495	4
May	0	0	9,023	9,023	5
June	0	0	9,729	9,729	6
July	0	0	9,944	9,944	7
August	0	0	9,677	9,677	8
September	0	0	8,572	8,572	9
October	0	0	9,065	9,065	10
November	0	0	8,473	8,473	11
December	0	0	7,651	7,651	12
Total annual pumpage	0	0	108,590	108,590	
Less: Water sold				105,123	13
Volume pumped but not sold				3,467	14
Volume sold as a percent of volume pumped				97%	15
Volume used for water production, water quality and system maintenance				20	16
Volume related to equipment/system malfunction				50	17
Non-utility volume NOT included in water sales				4	18
Total volume not sold but accounted for				74	19
Volume pumped but unaccounted for				3,393	20
Percent of water lost				3%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				446	24
Date of maximum: 8/10/2005					25
Cause of maximum:					26
Watermain break.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				141	27
Date of minimum: 9/10/2005					28
Total KWH used for pumping for the year				369,876	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #01	BG 273	50	24	23,829	Yes	1
WELL #02	BG 274	80	15	30,667	Yes	2
WELL #03	BG 275	42	10	22,465	Yes	3
WELL #04	BG 276	80	6	17,524	Yes	4
WELL #05	BG 277	60	12	41,940	Yes	5
WELL #06	BG 278	92	10	17,980	Yes	6
WELL #07	BG 279	73	10	11,030	Yes	7
WELL #09	BG 281	71	14	12,201	Yes	8
WELL #08	BG280	98	10	18,943	Yes	9
WELL #11	FJ571	38	18	25,444	Yes	10
WELL #12	GC 559	38	12	25,938	Yes	11
WELL #10	GS 751	44	24	49,506	Yes	12

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#10	#11	1
Location	303 S. 1ST ST.	4962 CEMETARY AVE.	4962 CEMETARY AVE.	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1973	1970	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	185	250	35	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	RED JACKET	9
Year Installed	1973	1988	1992	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	10	15	5	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#12	#2	#3	14
Location	4962 CEMETARY AVE	110 W. BUTTERNUT ST.	610 E. SPRUCE ST.	15
Purpose	P	P	P	16
Destination	T	T	R	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1992	1936	1998	19
Type	SUBMERSIBLE	VERTICAL TURBINE	SUBMERSIBLE	20
Actual Capacity (gpm)	35	230	22	21
Pump Motor or Standby Engine Mfr	RED JACKET	GENERAL ELECTRIC	RED JACKET	22
Year Installed	2005	1936	1941	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	5	15	5	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#4	#5	#6	1
Location	412 W. BUTTERNUT ST.	101 W. ELM ST.	510 W. HEMLOCK ST.	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1948	1958	1976	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	20	325	20	8
Pump Motor or Standby Engine Mfr	RED JACKET	GENERAL ELECTRIC	RED JACKET	9
Year Installed	1999	1958	2000	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	5	15	2	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#7	#8	#9	14
Location	300 N. 2ND AVE.	520 W. HEMLOCK ST.	501 W. PINE ST.	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1979	1976	1979	19
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	20
Actual Capacity (gpm)	20	20	20	21
Pump Motor or Standby Engine Mfr	RED JACKET	RED JACKET	RED JACKET	22
Year Installed	1999	1999	2000	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	2	2	2	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	3
Year constructed	1905	1997	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	97	155	6
Total capacity in gallons (actual)	188,000	400,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	NONE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	310.0000	12
Is a corrosion control chemical used (yes, no)?	N	Y	13
Is water fluoridated (yes, no)?	N	Y	14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	860	0	0	0	860	1
M	D	3.000	184	0	0	0	184	2
M	D	4.000	3,640	0	0	0	3,640	3
M	D	6.000	61,029	0	0	0	61,029	4
M	D	8.000	33,206	735	540	0	33,401	5
M	D	10.000	65	0	0	0	65	6
M	D	12.000	21,966	0	0	0	21,966	7
M	D	16.000	198	0	0	0	198	8
Total Within Municipality			121,148	735	540	0	121,343	
M	D	12.000	4,000	0	0	0	4,000	9
Total Outside of Municipality			4,000	0	0	0	4,000	
Total Utility			125,148	735	540	0	125,343	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	752	5	5	0	752	4	1
M	1.000	84	0	0	0	84	25	2
M	1.250	3	0	0	0	3	3	3
M	1.500	4	0	0	0	4	0	4
M	2.000	18	0	0	0	18	1	5
M	3.000	3	0	0	0	3	0	6
M	4.000	5	0	0	0	5	0	7
M	6.000	11	0	0	0	11	0	8
Total Utility		880	5	5	0	880	33	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	823	0	0	0	823	14	1
1.000	26	0	0	0	26	0	2
1.250	1	0	0	0	1	0	3
1.500	6	0	0	0	6	0	4
2.000	12	0	0	0	12	1	5
3.000	5	0	0	0	5	0	6
4.000	2	0	0	0	2	1	7
Total:	875	0	0	0	875	16	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	687	89	8	11	0	28	823	1
1.000	1	16	2	5	0	2	26	2
1.250	0	1	0	0	0	0	1	3
1.500	0	3	1	2	0	0	6	4
2.000	0	7	3	2	0	0	12	5
3.000	0	3	1	1	0	0	5	6
4.000	0	0	1	1	0	0	2	7
Total:	688	119	16	22	0	30	875	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	5	0	0	0	5	1
Within Municipality	151	3	2	0	152	2
Total Fire Hydrants	156	3	2	0	157	
Flushing Hydrants						
	10	0	0	0	10	3
Total Flushing Hydrants	10	0	0	0	10	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	152
Number of distribution system valves end of year:	362
Number of distribution valves operated during year:	72

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Sufficient detail already included on W-4.

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

A/C #630 - The utility used more chemicals this year due to flushing the system numerous times during construction as well as a general increase in the cost of the product.

A/C #650 - The utility had more major water breaks in 2005 and it also had two costly repairs to equipment at the water treatment plants.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

A/C #343 - As is shown on page W-17, the utility replaced 540' of 8" water main during the current year.

If Adjustments for any account are nonzero, please explain.

A/C #314 - The adjustment of \$4,752 represents a refund that the utility received from Clark Electric Cooperative for an electrical service that was installed for test well #14 a number of years ago.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

540' of the 8" main was replaced with available resources of the utility.

195' of the 8" main was paid for by a private developer.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

The five 3/4" services installed this year were done with available resources of the utility because they were replaced and weren't first time services.

Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

It is the utility's intention to comply with the regulations of the PSC by testing meters within the ten year timeframe as outlined in PSC 185. In addition, the administrator of public works has been reminded of the need to test and/or replace the meters 1" or smaller in accordance with the PSC requirements.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

YES

Hydrants and Distribution System Valves (Page W-20)

General footnotes

The administrator of public works has been reminded of the requirement to exercise at least 1/2 of the valves each year.
